



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.198/CTK/2024

Assessment Year : 2016-17

Namita Mahapatra, Adaspur, Benudhar Vihar, Govindpur- 754011, Dist: Cuttack	Vs.	Deputy Commissioner of Income Tax, Assessment Circle 2(1), Cuttack
PAN/GIR No.AHTPM 5098 A		
(Appellant)	..	(Respondent)

Assessee by : Shri Dillip Kumar Mohanty/P.K.Sahoo, Advs
Revenue by : Shri S.C.Mohanty, Sr DR.

Date of Hearing : 25/07/2024
Date of Pronouncement : 25/07/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 27.2.2024 in Appeal No.CIT(A), Cuttack/10288/2018-19 for the assessment year 2016-17.

2. Shri Dillip Kumar Mohanty and Shri P.K.Sahoo, Id ARs appeared for the assessee and Shri S.C.Mohanty, Id Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has dismissed the appeal of the assessee ex parte without giving adequate opportunity of

hearing to the assessee. It was his submission that even the Assessing Officer has passed the assessment order on the basis of part submission by the assessee in respect of the claim. It was his submission that the assessee is in a position to explain each and every claim before the Assessing Officer, if the matter is restored back to the file of the Assessing Officer.

4. In reply, Id Sr DR supported the order of the AO and Id CIT(A).

5. We have considered the rival submissions. A perusal of the impugned order clearly shows that the Id CIT(A) has given multiple opportunities to the assessee to present his case with documentary evidence but the assessee has failed to do so. A perusal of assessment order also clearly shows that even before the AO, the details were not produced as called for. Now, the Id AR undertakes at the Bar that the assessee is in a position to explain each and every claims with documentary evidences. In view of above, in the interest of justice, the issues are restored to the file of the Assessing officer for fresh adjudication after allowing adequate opportunity of hearing to the assessee.. The assessee is also directed to furnish the documentary evidences, as deem fit, to substantiate its claim before the Assessing Officer, failing which, the Assessing Officer is at liberty to adjudicate the issue afresh as per law. With these directions, the issues are restored to the file of the Assessing Officer

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 25/07/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 25/07/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Namita Mahapatra,
Adaspur, Benudhar Vihar, Govindpur-
754011, Dist: Cuttack
2. The Respondent: Deputy Commissioner of
Income Tax, Assessment Circle 2(1),
Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.

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By order

Sr.Pvt.secretary
ITAT, CUTTACK